



Customs and Inland Revenue Act 1883

1883 CHAPTER 10

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Customs and Inland Revenue. [31st May 1883]

Most Gracious Sovereign

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and to grant unto your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Short title

This Act may be cited as the Customs and Inland Revenue Act, 1883.

PART I

CUSTOMS AND EXCISE

2 Import duties on tea

The duties of customs now chargeable upon tea shall continue to be levied and charged, on and after the first day of August one thousand eight hundred and eighty-three until the first day of August one thousand eight hundred and eighty-four, on the importation thereof into Great Britain or Ireland ; (that is to say,)

Tea, the pound	Sixpence
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3 Certain explosive substances to be restricted goods under 39 & 40 Vict. c.36

All explosives within the meaning of the Explosives Act, 1875, on the unloading or landing of which any restriction is imposed by or in pursuance of that Act, and all explosive substances within the meaning of the Explosive Substances Act, 1883, which are forfeited under that Act, shall be deemed to be restricted goods within the meaning of the Customs Consolidation Act, 1876, and this section shall be read as part of the last-mentioned Act.

4 Alteration of date-of expiration of certain game licences

Every licence or certificate to kill game now in force, or to be taken out under the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter ninety, which expires, or would expire, under the provisions of that Act on the fifth day of April, shall expire on the thirty-first day of July, and wherever in such provisions the fifth day of April is mentioned or referred to, the same shall be read as if the thirty-first day of July had been therein inserted in lieu of the said fifth day of April.

5 Game licences for short periods

A licence or certificate to kill game may be taken out under the provisions of the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter ninety, for a continuous period of fourteen days to be specified in such licence or certificate, and there shall be granted and paid thereon the duty of one pound.

6 Alteration of date of expiration of gun licences

Every licence granted under the Gun Licence Act, 1870, shall expire on the thirty-first day of July next following the day of the date thereof : Provided, that in the case of any such licence in force at the passing of this Act, or to be granted before the first day of August next after the passing thereof, the same shall not expire until the thirty-first day of July one thousand eight hundred and eighty-four,

7 Extension of term carriage in provision (6) of s. 19 of 32 & 33 Vict. c.14 to carriage moved by mechanical power

The expression " any vehicle drawn by a horse or mule, or horses or mules," in provision numbered six of section nineteen of the Act of the thirty-second and thirty-third years of Her Majesty's, reign, chapter fourteen, shall be extended so as to embrace any vehicle drawn or propelled upon a road or tramway, or elsewhere than upon a railway, by steam or electricity, or any other mechanical power.

PART II

INCOME TAX

8 Grant of duties of income tax

There shall be charged, collected, and paid for the year which commenced on the sixth day of April one thousand eight hundred and eighty-three in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and

seventeenth years of Her Majesty's reign, chapter thirty-four (herein-after referred to as the Income Tax Act, 1853), the following duties of income tax; (that is to say,) For every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules (A.) (C.) (D.) or (E.) of the said Act the duty of fivepence ;

And for every twenty shillings of the annual value of the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule (B.) of the said Act,—

In England, the duty of twopence halfpenny ;

In Scotland and Ireland respectively, the duty of one penny three farthings.

9 Provisions of Income Tax Acts to apply to duties hereby granted

All such provisions contained in any Act relating to income tax as were in force on the fifth day of April one thousand eight hundred and eighty-three, shall have full force and effect, with respect to the duties of income tax granted by this Act so far as the same shall be consistent with the provisions of this Act.

10 Provisions as to duty on dividends, &c. paid prior to passing of this Act

- (1) Where any dividend, interest, or other annual profits or gains, due or payable half-yearly or quarterly, shall have become due or payable in the course of the said year which commenced on the sixth day of April one thousand eight hundred and eighty-three and shall have been paid to any person prior to the passing of this Act without any charge for the duty of income tax hereby granted having been made thereon or deducted therefrom, the amount of the said duty shall be added to the assessment in respect of the next half-yearly or quarterly payment to such person, and charged thereon and deducted therefrom accordingly.
- (2) Where any person liable to pay any rent, interest, annuity, or other annual payment in the course of the said year shall, on making any such payment prior to "the passing of this Act, have not made any deduction in respect of the duty of income tax hereby granted, he shall be authorised to make the deduction on the occasion of the next payment, in addition to any other deduction which he may by law be authorised to make.
- (3) The charge or deduction of the duty of income tax hereby granted in the case of any payment made in the course of the said year prior to the passing of this Act shall be deemed to have been a legal charge or deduction.

11 Assessment of income tax under Schedules (A) and (B) and of the inhabited house duties for the year 1883-4

With respect to the assessment of the duties of income tax hereby granted under Schedules (A.) and (B.) in respect of property elsewhere than in the metropolis as denned by the Valuation (Metropolis) Act, 1869, and of the duties on inhabited houses elsewhere than in the said metropolis, for the year commencing, as respects England, on the sixth day of April, and as respects Scotland, on the twenty-fourth day of May one thousand eight hundred and eighty-three, the following provisions shall have effect:—

Status: This is the original version (as it was originally enacted).

- (1) The inspectors or surveyors of taxes shall be the assessors for the said duties, and, in lieu of the poundage by law granted to be divided between the assessors and collectors in regard to such duties, there shall be paid a poundage of three halfpence to the collectors thereof:
- (2) The sum charged as the annual value of any property in the assessment of income tax thereon for the year which commenced on the sixth day of April one thousand eight hundred and eighty-two, and the sum charged as the annual value of every inhabited house in the assessment made thereon for the same year as respects England, and as respects Scotland for the year which commenced on the twenty-fifth day of May one thousand eight hundred and eighty-two, shall be taken as the annual value of such property, or of such inhabited house, for the assessment and charge thereon of the duties of income tax hereby granted, or of the duties on inhabited houses, to all intents and purposes as if such sum had been estimated to be the annual value in conformity with the provisions in that behalf contained in the Acts relating to income tax and the duties on inhabited houses respectively:
- (3) The Commissioners executing the said Acts shall for each place within their district cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same.

12 Provisions of Income Tax Acts to apply to duties to be granted for succeeding year

In order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April one thousand eight hundred and eighty-four, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and eighty-four, shall have full force and effect with respect to the duties of income tax which may be so granted in the same manner as if the said duties had been actually granted and the said provisions had been applied thereto by an Act of Parliament passed on that day: Provided that nothing in this section shall be deemed to render necessary or authorise the appointment of assessors for such of the said duties as may be granted and payable under Schedules (A.) and (B.) of the Income Tax Act, 1858.